IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 19TH DECEMBER 2006 / 28TH AGRAHAYANA 1928

OP.No. 7659 of 2003(J)

PETITIONER:

M.ABDUL SALAM,
EMAMI MANZIL, THATTATHUMALA P.O., KILIMANOOR,
THIRUVANANTHAPURAM DISTRICT.

BY ADV. SRI.M.R.RAJESH
SRI.V.AJAYAKUMAR

RESPONDENTS:
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1. THE TAHSILDAR,
CHIRAYINKEEZHU, THIRUVANANTHAPURAM DISTRICT.

2. THE VILLAGE OFFICER,
PAZHAYAKUNNUMMEL VILLAGE, THIRUVANANTHAPURAM DIST.

BY GOVERNMENT PLEADER SRI. C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 19/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON I.A.NO.16002/03 IN CMP. NO.13359/03 IN OP. NO.7659/2003

DISMISSED

19.12.2006 **SD/- C.N. RAMACHANDRAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE TAX RECEIPT NO.1621115 DT.19.4.02 ISSUED BY THE 2ND RESPONDENT.

EXT.P2:- COPY OF THE AGREEMENT DT.10.7.1996 BETWEEN PETITIONER AND OTHERS.

EXT.P3:- COPY OF THE ORDER OF ASSESSMENT NO.B1-11330/99//D.DIS DT.16.11.99 AND THE NOTICE OF DEMAND OF EVEN NUMBER & DATE ISSUED BY THE 1ST RESPONDENT.

EXT.P4, P4(a),P4(b), P4(c):- COPY OF THE RECEIPTS NO.35 DT.3.2.00 13 DT.25.10.2000 98 DT. 16.1.01 AND 31 DT. 24.2.01 ISSUED BY THE 1ST RESPONDENT.

EXT.P5:- COPY OF THE CERTIFICATE NO.AGMIII/T/15 DT.9.1.03 ISSUED BY THE MANAGER SBT., KILIMANOOR, BRANCH.

EXT.P6:- COPY OF THE ORDER OF ASSESSMENT NO.B1-3990-/01 DT.3.10.02 NOTICE OF DEMAND AND THE LETTER OF EVEN NUMBER & DATE ISSUED BY THE 1ST RESPONDENT.

/TRUE COPY/

tss

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.7659 of 2003

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Dated this the 19th day of December, 2006.

JUDGMENT

The O.P. is filed in the year 2003 and the challenge is against building tax assessment of a commercial building constructed in stages. Even if building is completed in stages, building tax assessment can be completed for the completed portion that could be independently used. As and when additional area is constructed, the procedure is to make fresh assessment for the total area, give credit for the tax already paid and to demand the balance amount. Since demand notice under challenge is not a speaking order of assessment, it is for the Tahsildar to inspect the building and assess tax for the completed area. Whatever tax is paid should be credited and balance only should be demanded from the petitioner. The O.P. is disposed of with the above observation.

C.N.RAMACHANDRAN NAIR
Judge

pms